

Office of the Utah State Auditor

Nonprofit Organizations Reporting Requirements & Deadlines

Total Annual Revenue or Expenditures Between \$100,000 and \$500,000

Nonprofit organizations may be required to submit to the Office of the Utah State Auditor conditioned upon two separate criteria listed below.

1. *If 50% or more of the nonprofit's annual revenues comes from **Federal, State, or Local** government grants or loans.*
2. *If the nonprofit organization receives \$500,000 or more in **State** grant monies during the fiscal year.*

*If a nonprofit organization meets **at least one** of the criteria listed above then the nonprofit should submit their required reports, found below, to the Office of the Utah State Auditor.*

Document Type	Definition	Deadline	2014 and after
Agreed Upon Procedures	<i>This document should be completed and submitted by an independent CPA firm.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes
Online Financial Survey	<i>The financial survey serves as the required financial report of the entity.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes
Financial Certification	<i>Nonprofit organizations are not required to submit the Financial Certification.</i>		No

All documents must be submitted through our Online Submission System at reporting.auditor.utah.gov.